Customary wage schema decision tree (2026)

Is there a substantial-interest shareholder, or their fiscal partner, who works for the start-up?

YES

The customary wage schema applies. Continue to determine the wage.

What is the wage of the highest-paid employee within the company (A)?
€ ....

What is the wage from the most comparable employment position (B)?
€ ....

OR

€ 58,000 (2026)

If B is lower than A, B serves as the applicable reference for the customary wage.

Please note: the burden of proof rests with the withholding agent.

NO

Customary wage schema not applicable.

Exceptions

The customary wage scheme is not applicable if the continuity of the business is at risk.

It is possible to deviate from the customary wage, in consultation with the Dutch Tax Authorities.

The salary to be determined does not exceed € 5,000 (2026) per calendar year.

The customary salary scheme does not apply.

Customary wage

Shareholders who perform work for their company are in many cases required to award themselves a customary wage. The amount depends on the facts and circumstances, such as the phase of the company and its financial position.

BDO can assist in determining and supporting the customary wage. In doing so, we consider, among other things:

- The most comparable employment position within the sector.
- The wage of the highest-paid employee within the group.
- The statutory lower limit and applicable exceptions, for example for start-ups or distressed companies.

A proper substantiation prevents discussions with the Dutch Tax Authorities and contributes to tax certainty.

Points for attention (not exhaustive)

- How do you apply the customary wage scheme if you do have a substantial interest and work for the company, but have no influence on the level of your remuneration?
- May the customary wage be calculated pro rata in the case of part-time employment?
- Must the determined customary wage also be paid in full?
- Which group company pays the wage, if there is more than one group company?
- If there is more than one group company: on the basis of a management agreement or through application of the wage-through-payment scheme?
- Has the obligation to be insured for employee insurance schemes been assessed? And has it been established by means of a decision?
- Is WBSO optimisation possible?

MORE INFORMATION
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